



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Mark Larson  
DOCKET NO.: 21-02857.001-R-1  
PARCEL NO.: 14-05-305-010

The parties of record before the Property Tax Appeal Board are Mark Larson, the appellant, by attorney Robert Rosenfeld, of Robert H. Rosenfeld & Associates, LLC in Chicago; and the Lake County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$30,525  
**IMPR.:** \$118,349  
**TOTAL:** \$148,874

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lake County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 2-story dwelling of wood siding exterior construction with 2,827 square feet of living area. The dwelling was built in 1989. Features of the home include an unfinished basement, central air conditioning, one fireplace, and a garage with 660 square feet of building area. The property has an approximately 38,715 square foot site<sup>1</sup> and is located in Hawthorn Woods, Ela Township, Lake County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales located in the same assessment neighborhood code as the subject property and from 0.62 of a mile to 1.28 miles from the subject. The comparables have sites that range in size from 40,575 to 66,099 square feet of land

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<sup>1</sup> The parties differ as to the subject's parcel size. The Board finds the best evidence of the subject's parcel size to be the property record card submitted by the board of review and unrefuted by the appellant in rebuttal.

area. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 2,808 to 3,209 square feet of living area. The homes were built from 1985 to 2003. Each comparable has an unfinished basement, central air conditioning, one or two fireplaces, and a garage that ranges in size from 704 to 968 square feet of building area. The properties sold from December 2020 to April 2021 for prices ranging from \$432,450 to \$495,000 or from \$148.48 to \$155.76 per square foot of living area, land included. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$144,294 which reflects a market value of \$432,925 or \$153.14 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$148,874. The subject's assessment reflects a market value of \$447,741 or \$158.38 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Lake County of 33.25% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales<sup>2</sup> located in the same assessment neighborhood code as the subject property and within 0.28 of a mile from the subject. The comparables have sites that range in size from 37,640 to 56,710 square feet of land area. The comparables are improved with 2-story dwellings of brick, wood siding, or brick and wood siding exterior construction ranging in size from 2,691 to 3,283 square feet of living area. The homes were built from 1989 to 1999. Each comparable has an unfinished basement with one being a walkout, central air conditioning, one or two fireplaces, and a garage that ranges in size from 660 to 736 square feet of building area. The properties sold from August 2020 to June 2021 for prices ranging from \$496,500 to \$665,000 or from \$181.24 to \$223.08 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains eight suggested comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2 which are located 1 mile or more from the subject property and thus are less proximate than other comparables in this record and/or differs from the subject in age when compared to the subject. The Board also gives less weight to board of review comparable #3 which has a larger site size in addition to its dissimilar walkout style basement when compared to the subject.

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<sup>2</sup> Board of review comparable #4 is a duplicate of board of review comparable #1.

The Board finds the best evidence of market value to be the parties' remaining comparables which are similar to the subject in location, design, age, dwelling size, and features. The properties sold from August 2020 to June 2021 for prices ranging from \$432,450 to \$620,000 or from \$154.01 to \$220.25 per square foot of living area, land included. The subject's assessment reflects a market value of \$447,741 or \$158.38 per square foot of living area, land included, which falls within the range established by the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's estimated market value as reflected by its assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

November 21, 2023



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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COUNTY

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